Board of Equalization Legal Division

Memorandum

RECEIVED BOARD OF EQUALIZATION VALUATION DIVISION



To:

Mr. Ray Hirsig

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Coba

Date: August 22, 1996

Chief, Valuation Division - MIC:61

From:

Larry Augusta

Assistant Chief Counsel

Subject Employees of Assessor are Included within Term "Assessor" as used in

Rev. & Tax. Code §833.

In response to your memo of August 21, 1996, the term "assessor" as used in Revenue and Taxation Code §833 includes employees of the assessor's office who are authorized by the assessor to inspect appraisal data in the Board's possession. We have earlier determined that the allocations are "appraisal data."

LAA:ba

Mr. Jim Speed - MIC:63

Ms. Mary Armstrong

Ms. Ani Kindall

Mr. Ken McManigal

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